



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MARSHALL WATER AND SEWER

Principal Office: 130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN A. PECK of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/09/2002
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARSHALL WATER AND SEWER**Utility Address:** 130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SUSAN A PECK**Title:** CLERK/TREASURER**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

Telephone: (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO. LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MARLIN E. HENSLEY, JR.**Title:** VILLAGE PRESIDENT**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

Telephone: (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO. LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/25/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: EUGENE A. BIALOZOR**Title:** UTILITY SUPERINTENDENT**Office Address:**

616 WEST KAREM
P.O. BOX 45
MARSHALL, WI 53559-0045

Telephone: (608) 655 - 3814**Fax Number:** (608) 655 - 4748**E-mail Address:**

Name: SUSAN A PECK**Title:** CLERK TREASURER**Office Address:**

130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559-0045

Telephone: (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

Name of utility commission/committee: MARSHALL VILLAGE BOARD

Names of members of utility commission/committee:

PHILIP ADAS
SHAWN D ARNOLD
HAROLD HART
MARLIN E HENSLER, JR, VILLAGE PRESIDENT
DAN POWELL
MARY ROSECKY
SALLY WADDELL

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?YES

Date of Ordinance: 5/23/1952

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	377,724	273,898	1
Operating Expenses:			
Operation and Maintenance Expense (401)	124,133	130,971	2
Depreciation Expense (403)	64,712	48,736	3
Amortization Expense (404)	0	0	4
Taxes (408)	60,028	62,518	5
Total Operating Expenses	248,873	242,225	
Net Operating Income	128,851	31,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	128,851	31,673	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	161,482	174,807	9
Miscellaneous Nonoperating Income (421)	194,445	200,797	10
Total Other Income	355,927	375,604	
Total Income	484,778	407,277	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	484,778	407,277	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	214,604	224,197	13
Amortization of Debt Discount and Expense (428)	1,651	1,891	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	216,255	226,088	
Net Income	268,523	181,189	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,096,953	1,915,764	19
Balance Transferred from Income (433)	268,523	181,189	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,365,476	2,096,953	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	161,482	4
Total (Acct. 419):	161,482	
Miscellaneous Nonoperating Income (421):		
INCOME FROM NONREGULATED SEWER UTILITY	194,445	5
Total (Acct. 421):	194,445	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	377,724	0	0	0	377,724	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	377,724	0	0	0	377,724	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,222,102	3,203,299	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	443,653	377,214	2
Net Utility Plant	2,778,449	2,826,085	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	8,936,786	8,847,258	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,083,793	818,472	4
Net Nonutility Property	7,852,993	8,028,786	
Investment in Municipality (123)	1,933,450	2,024,231	5
Other Investments (124)	0	0	6
Special Funds (125)	777,181	697,387	7
Total Other Property and Investments	10,563,624	10,750,404	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,048	4,174	8
Temporary Cash Investments (132)	976,937	748,988	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	78,724	74,235	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,765	16,538	14
Materials and Supplies (150)	2,264	2,264	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,063,738	846,199	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,800	6,451	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	59,788	43,593	20
Total Deferred Debits	64,588	50,044	
Total Assets and Other Debits	14,470,399	14,472,732	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,933,620	2,933,620	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,365,476	2,096,953	23
Total Proprietary Capital	5,299,096	5,030,573	
LONG-TERM DEBT			
Bonds (221)	6,649,302	6,961,518	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	245,000	285,000	26
Total Long-Term Debt	6,894,302	7,246,518	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,311	19,103	28
Payables to Municipality (233)	5,329	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	55,890	58,862	31
Interest Accrued (237)	35,122	37,004	32
Other Current and Accrued Liabilities (238)	9,055		33
Total Current and Accrued Liabilities	110,707	114,969	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,166,294	2,080,672	38
Total Liabilities and Other Credits	14,470,399	14,472,732	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,222,102	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,222,102	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	443,653	0	0	0	9
Total Accumulated Provision	443,653	0	0	0	
Net Utility Plant	2,778,449	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	377,214				377,214	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,712				64,712	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,419				2,419	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	67,131	0	0	0	67,131	13
Debits during year						14
Book cost of plant retired	692				692	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	692	0	0	0	692	19
Balance End of Year	443,653	0	0	0	443,653	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	8,818,683	34,098		8,852,781	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	0			0	2
Property held for future use	28,575	55,430		84,005	3
Total Nonutility Property (121)	8,847,258	89,528	0	8,936,786	
Less accum. prov. depr. & amort. (122)	818,472	265,321		1,083,793	4
Net Nonutility Property	8,028,786	(175,793)	0	7,852,993	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,264	2,264	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,264	2,264	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 GENERAL OBLIGATION PROMISSORY NOTES	1,651	428	4,800	1
Total			<u><u>4,800</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,933,620	1
Changes during year (explain):		
		2
Balance end of year	<u>2,933,620</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
97 SEWER REVENUE BONDS-CLEAN WATER	08/27/1997	01/01/2017	3.10%	5,590,112	1
98 SEWER REVENUE BONDS-CLEAN WATER	11/04/1998	05/01/2018	2.64%	1,059,190	2
Total Bonds (Account 221):				6,649,302	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1999 GENERAL OBLIGATION PROMISSORY NOTE	04/01/1999	05/01/2007	4.06%	245,000	1
Total for Account 224				245,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	58,862	1
Accruals:		
Charged water department expense	60,028	2
Charged electric department expense		3
Charged sewer department expense	748	4
Other (explain):		
NONE		5
Total Accruals and other credits	60,776	
Taxes paid during year:		
County, state and local taxes	58,862	6
Social Security taxes	4,543	7
PSC Remainder Assessment	343	8
Other (explain):		
NONE		9
Total payments and other debits	63,748	
Balance end of year	55,890	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 CLEAN WATER FUND	4,876	28,392	28,608	4,660	2
CLEAN WATER FUND	30,210	175,744	177,150	28,804	3
Subtotal	35,086	204,136	205,758	33,464	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1999 GENERAL OBLIGATION PROMISSORY NOTES	1,918	10,468	10,728	1,658	5
Subtotal	1,918	10,468	10,728	1,658	
Notes Payable (231)					
None	0			0	6
Subtotal	0	0	0	0	
Total	37,004	214,604	216,486	35,122	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,086,780	0	0	993,892	0	2,080,672	1
Add credits during year:							
For Services	6,793			3,973		10,766	2
For Mains	6,989			22,248		29,237	3
Other (specify):							
CONNECTION FEES				45,619		45,619	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,100,562	0	0	1,065,732	0	2,166,294	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
RECEIVABLE FROM TIF	1,933,450	1
Total (Acct. 123):	1,933,450	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT FUNDS	198,532	3
SINKING FUNDS	578,649	4
Total (Acct. 125):	777,181	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	78,724	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	78,724	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
RECEIVABLE FROM TIF	2,765	14
Total (Acct. 145):	2,765	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	59,788	17
Total (Acct. 183):	59,788	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	5,329	18
Total (Acct. 233):	5,329	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,212,700	0	0	0	3,212,700	1
Materials and Supplies	2,264	0	0	0	2,264	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	410,433	0	0	0	410,433	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,093,671	0	0	0	1,093,671	6
Other (specify):					0	7
Average Net Rate Base	1,710,860	0	0	0	1,710,860	
Net Operating Income	128,851	0	0	0	128,851	8
Net Operating Income as a percent of						
Average Net Rate Base	7.53%	N/A	N/A	N/A	7.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,933,620	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,231,214	3
Other (Specify):		4
Total Average Proprietary Capital	5,164,834	
Net Income		
Net Income	268,523	5
Percent Return on Proprietary Capital	5.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New water rates were effective for January 11, 2001, with an estimated 40% increase in revenue.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Account 145 - Receivable from Municipality - The amount of \$2,765 is a receivable from the TIF district for expenses paid for by the utility in the normal course of the year.

Account 233 - Payable to Municipality - The amount of (\$5,329) is the net effect of the following amounts:

Receivable from the municipality for additional public fire protection = \$28,817

Payable to the municipality for expenses paid for by the village in the normal course of the year = (\$34,146). This amount would include the utility portion of payroll and associated benefit liabilities and insurance at year end.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Marshall Water & Sewer Utility
Marshall, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Marshall Water and Sewer Utility, an enterprise fund of the Village of Marshall as of December 31, 2001 and for the 12 months ther ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

(Signed) VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 25, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Date: 9/16/02

To: Peter J. Leege, Financial Specialist

From: Karla Thompson

We are responding on behalf of Marshall Water and Sewer Utility regarding the 2001 Analytical Review letter dated August 15, 2002. Additional information was requested on the following two accounts:

Account 145 - Receivable from Municipality - The amount of \$2,765 is a receivable from the TIF district for expenses paid for by the utility in the normal course of the year.

Account 233 - Payable to Municipality - The amount of (\$5,329) is the net effect of the following amounts:

Receivable from the municipality for additional public fire protection = \$28,817

Payable to the municipality for expenses paid for by the village in the normal course of the year = (\$34,146). This amount would include the utility portion of payroll and associated benefit liabilities and insurance at year end.

Please contact me at 608-240-2315 or kthompson@virchowkrause.com with any further questions.

August 15, 2002

Ms. Susan A. Peck, Clerk-Treasurer
Marshall Water and Sewer Utility
130 South Pardee Street
P.O. Box 45
Marshall, WI 53559-0045

2001 Analytical Review DWCCA-3410-PJL

Dear Ms. Peck:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the items reported in Accounts 145 and 233 on page F-18 and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

FINANCIAL SECTION FOOTNOTES

have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3410.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	374,995	1
Total Sales of Water	374,995	
Other Operating Revenues		
Forfeited Discounts (470)	609	2
Other Water Revenues (474)	2,120	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,729	
Total Operating Revenues	377,724	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	62,160	5
General Operating Expenses (680-690)	61,973	6
Total Operation and Maintenance Expenses	124,133	
Other Operating Expenses		
Depreciation Expense (403)	64,712	7
Amortization Expense (404)		8
Taxes (408)	60,028	9
Total Other Operating Expenses	124,740	
Total Operating Expenses	248,873	
NET OPERATING INCOME	128,851	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	94	531	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	94	531	
Metered Sales to General Customers (461)				
Residential	886	49,641	171,644	4
Commercial	76	31,495	59,690	5
Industrial	7	462	1,519	6
Total Metered Sales to General Customers (461)	969	81,598	232,853	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		134,667	8
Other Sales to Public Authorities (464)	15	2,757	6,944	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	987	84,449	374,995	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	134,667	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	134,667	
Forfeited Discounts (470):		
Customer late payment charges	609	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	609	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,079	7
Other (specify):		
PERMITS, RECONNECTIONS, MISC.	41	8
Total Other Water Revenues (474)	2,120	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	34,398	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	11,513	3
Chemicals (630)	7,080	4
Supplies and Expenses (640)	1,888	5
Repairs of Water Plant (650)	5,615	6
Transportation Expenses (660)	1,666	7
Total Plant Operation and Maintenance Expenses	62,160	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,506	8
Office Supplies and Expenses (681)	5,454	9
Outside Services Employed (682)	7,119	10
Insurance Expense (684)	4,053	11
Employees Pensions and Benefits (686)	15,322	12
Regulatory Commission Expenses (688)	256	13
Miscellaneous General Expenses (689)	5,263	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	61,973	
Total Operation and Maintenance Expenses	124,133	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		55,890	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		748	2
Net property tax equivalent		55,142	
Social Security		4,543	3
PSC Remainder Assessment		343	4
Other (specify): NONE			5
Total tax expense		60,028	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211000				3
County tax rate	mills		3.291000				4
Local tax rate	mills		6.137000				5
School tax rate	mills		12.208000				6
Voc. school tax rate	mills		1.487000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.334000				10
Less: state credit	mills		1.701000				11
Net tax rate	mills		21.633000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.137000				14
Combined School Tax Rate	mills		13.695000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.832000				17
Total Tax Rate	mills		23.334000				18
Ratio of Local and School Tax to Total	dec.		0.849919				19
Total tax net of state credit	mills		21.633000				20
Net Local and School Tax Rate	mills		18.386289				21
Utility Plant, Jan. 1	\$	3,203,298	3,203,298				22
Materials & Supplies	\$	2,264	2,264				23
Subtotal	\$	3,205,562	3,205,562				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,205,562	3,205,562				26
Assessment Ratio	dec.		0.948272				27
Assessed Value	\$	3,039,745	3,039,745				28
Net Local & School Rate	mills		18.386289				29
Tax Equiv. Computed for Current Year	\$	55,890	55,890				30
Tax Equivalent per 1994 PSC Report	\$	38,135					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,890					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	25,637		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,837	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,003		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,456		17
Diesel Pumping Equipment (326)	13,766		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	101,225	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,987		23
Total Water Treatment Plant	2,987	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	21,937		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,637	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	39,837	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,003	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,456	17
Diesel Pumping Equipment (326)			13,766	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	101,225	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,987	23
Total Water Treatment Plant	0	0	2,987	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			21,937	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	462,722		26
Transmission and Distribution Mains (343)	1,762,361	6,793	27
Fire Mains (344)	0		28
Services (345)	503,734	6,988	29
Meters (346)	85,827	4,964	30
Hydrants (348)	175,435		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,012,016	18,745	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,356		35
Computer Equipment (372.1)	8,894	750	36
Transportation Equipment (373)	28,066		37
Other General Equipment (379)	8,918		38
Other Tangible Property (390)	0		39
Total General Plant	47,234	750	
Total utility plant in service directly assignable	3,203,299	19,495	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,203,299	19,495	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			462,722	26
Transmission and Distribution Mains (343)			1,769,154	27
Fire Mains (344)			0	28
Services (345)			510,722	29
Meters (346)	692		90,099	30
Hydrants (348)			175,435	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	692	0	3,030,069	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,356	35
Computer Equipment (372.1)			9,644	36
Transportation Equipment (373)			28,066	37
Other General Equipment (379)			8,918	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	47,984	
Total utility plant in service directly assignable	692	0	3,222,102	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	692	0	3,222,102	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,597	7,597	1
February			6,764	6,764	2
March			7,362	7,362	3
April			8,010	8,010	4
May			8,623	8,623	5
June			8,910	8,910	6
July			10,127	10,127	7
August			9,008	9,008	8
September			7,651	7,651	9
October			7,773	7,773	10
November			7,384	7,384	11
December			7,591	7,591	12
Total annual pumpage	0	0	96,800	96,800	
Less: Water sold				84,449	13
Volume pumped but not sold				12,351	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				3,170	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,170	19
Volume pumped but unaccounted for				9,181	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				579	23
Date of maximum: 11/5/2001					24
Cause of maximum:					25
High usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 12/4/2001					27
Total KWH used for pumping for the year				105,072	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HUBBELL	1	371	14	501,120	Yes	1
PORTER	2	800	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	LAYNE NEW	5
Year Installed	1999	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	10
Year Installed	1989	1969	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1989		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	158		10
			11
Total capacity in gallons (actual)	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	122.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	300	0	0	0	300	1
M	D	4.000	3,739	0	0	0	3,739	2
M	D	6.000	40,629	0	0	0	40,629	3
M	D	8.000	23,517	218	0	0	23,735	4
M	D	10.000	7,528	0	0	0	7,528	5
M	D	12.000	2,315	0	0	0	2,315	6
Total Within Municipality			78,028	218	0	0	78,246	
Total Utility			78,028	218	0	0	78,246	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	481	0	0	0	481		1
M	1.000	463	6	0	0	469	41	2
M	1.250	1	0	0	0	1		3
M	1.500	21	0	0	0	21		4
M	2.000	15	0	0	0	15		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
Total Utility		986	6	0	0	992	41	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	996	12	11	0	997	0	1
1.000	23	8	4	4	31	1	2
1.250	0	0	0	0	0	0	3
1.500	19	0	0	(8)	11	2	4
2.000	10	0	0	(1)	9	5	5
3.000	2	2	1	0	3	1	6
Total:	1,050	22	16	(5)	1,051	9	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	886	46	7	5	0	53	997	1
1.000	20	0	0	1	0	10	31	2
1.250	0	0	0	0	0	0	0	3
1.500	0	8	0	2	1	0	11	4
2.000	0	2	0	6	1	0	9	5
3.000	0	1	0	2	0	0	3	6
Total:	906	57	7	16	2	63	1,051	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	128				128	2
Total Fire Hydrants	128	0	0	0	128	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	128
Number of distribution system valves end of year:	220
Number of distribution valves operated during year:	220

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 - Supplies and Expenses - There were fewer purchases of supplies during 2001.

Account 650 - Repairs of Water Plant - There were fewer repairs to water plant during 2001.

Account 680 - Administrative and General Salaries - There was a new employee whose wages were allocated to water administrative and general salaries during 2001.

Account 682 - Outside Services Employed - 2000 expenses were higher than 2001 due to a long range plan and water rate study.

Account 686 - Employees Pensions and Benefits - There was a new employee whose benefits were allocated to the water utility.

Water Mains (Page W-15)

Additions were financed by developers.

Water Services (Page W-16)

Additions were financed by developers.

Meters (Page W-17)

Adjustments made to reconcile to actual amount on hand at year end.
